

WIC Administrative Budget Request for FFY 2010

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| Introduction | Detailed budget requests must be developed for personnel and operating expenses. Use the following procedure to develop a budget request. The submitted budget request may not exceed the amount provided in the funding formula. The funds provided will be for the period October 1, 2009 through September 30, 2010. |
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| Background | Funds for local programs are from the US Department of Agriculture, distributed through the Department of Public Health and Human Services. Each year local program budget allocations are based on an estimated federal grant. Final federal grant awards are not known until 3 to 4 months after contracts are initiated. Once notice is received of the final grant award, local program budgets may need to be adjusted accordingly. |
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Local program budget allocations are based on served caseload. Caseload is based on an average of actual participants served during the most recent 12 months. Caseload base funding is set at a flat rate per participant.

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| Deadline | Budget requests must be submitted to the State office no later than August 15, 2010. |
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WIC Personnel Expenses – Worksheet 1

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| Salaries | Include salaries for all personnel performing work for WIC and remember to allow for pay raises. If you anticipate hiring someone within the contract year, include his or her total FTE and list as vacant or new. Whenever possible, consider using volunteers to assist your office or sharing arrangements with adjacent counties in order to save money. |
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Benefits Benefits include payroll taxes, insurance and other items specific to your agency.

Contracted Services Costs for personnel hired under contract (eg. registered dietitian) should be included in operating expenses.

Instructions Follow the steps below to properly complete the WIC Personnel Services Form - **Worksheet 1**.

| Step | Action |
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| 1 | Enter Agency/Clinic name. |
| 2 | Enter employee names and job titles. Add professional title if applicable. |
| 3 | Enter WIC Generic Title of either CPA, Aide or Other |
| 4 | Determine employee's full-time equivalent (FTE). Standard hours for 1.0 FTE is 2080 hours, .50 FTE is 1040 hours, and .25 FTE is 520 hours. |
| 5 | Enter employee's hourly wage, annual salary and annual benefits. |
| 6 | Enter total salary and benefits for each employee. |
| 7 | Calculate cumulative totals for salaries and benefits. |
| 8 | Divide by 12 to determine monthly budget. |
| 9 | Enter total program FTE's for CPA, Aide and Other. |
| | Determine in-kind personnel costs, if appropriate. |

WIC Operating Expenses – Worksheet 2

Before You Begin Listed below are descriptions of various operating expenses. These are the most common and not all inclusive. Complete Worksheet 2 to determine your operating expenses. Remember to include expenses for satellite/outlying clinic sites. Expenses have been separated into monthly, quarterly, one-time and in-kind.

In-kind In-kind are those expenses provided by your agency at no cost to the WIC Program. These may include administrative personnel costs, rent, supplies, etc. It is important to estimate these costs so that we may continue to move toward fair and equitable funding for all clinics.

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**Indirect or
Direct
Admin. Cost**

Requests for indirect or direct administrative, payroll/personnel, accounting, audit or similar terminology must be documented. This could be your current federally approved Indirect Cost Plan or your internal cost allocation plan. documentation showing approved percentage. **If claiming Indirect Cost an attached Indirect plan must be submitted for approval before any indirect claims can be reimbursed.** Typical indirect costs may include:

- Central service costs,
- General administration of contract,
- Accounting and personnel services,
- Depreciation or use allowance on buildings and equipment (rent),
- Costs of operating and maintaining facilities.

NOTE: A maximum of 25% can be applied for indirect or administrative charges. Also, an increase of no more than 2% per year, up to the maximum, will be allowed.

**Bookkeeping or
Audit Fees**

Bookkeeping or one-time audit fees do not have to be approved.

- Bookkeeping would be solely for processing payroll and invoices. These charges would be direct charges and must be supported by timecards/timesheets.
- One-time audit fees would be for an outside audit firm to conduct a required audit.

**Contracted
Services**

Include any contracted services such as those of a registered dietitian or a sub contracted clinic. Reminder you will be **required to submit a copy of the contract(s) to the state office by November 15 of the contract year.**

Travel

Predict mileage expenses to and from satellite/outlying clinics and food retailers based upon current rates. Also, predict commercial travel to workshops or training courses not included in state sponsored travel.

**State Mtg
Travel**

State office travel (education) will be requested as Operational Adjustment (OA) Funds.

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| Equipment | <p>Any piece of equipment costing more than \$1000 <u>must</u> receive prior written approval from this office, as per contract guidelines. Requests for equipment in this category must be received at least 45 calendar days prior to the planned expenditure. <u>Approval of the Budget Request form does not constitute approval of equipment costing more than \$1000, prior written approval is still needed.</u></p> |
| Supplies | Office, cleaning, lab or miscellaneous supplies. |
| Rent | Monthly rental charges for your clinic space. |
| Telephone | Monthly phone line and call charges. |
| Postage | Estimate postage costs to mail information or reminders to clients, documents or equipment to the state office, etc. |
| Utilities | Charges to provide heat, air conditioning and electricity to your clinic. |
| Cleaning | Janitorial services to clean your clinic. |
| Advertising | Costs for advertising WIC Program benefits or job announcements. |
| Copies/Printing | Monthly copier use fees or direct charges for copying or printing WIC related materials, forms, newsletters etc. |
| Insurance | Malpractice or other insurance. |
| Laboratory | Costs for hematological services. Do not include lab supplies here. Lab supplies should be included in Supplies. |
| Migrants | Total additional expenses required to handle seasonal influx of migrant workers (ie, hours, mileage, supplies etc.). |

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| Nutrition Education | Items to be used in nutrition education such as supplies, books, visual aids, etc. |
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| Breastfeeding Education | Items to be used specifically for breastfeeding education such as breast pumps, supplies, books, visual aids, etc. |
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| Repairs | Costs to repair equipment or maintain facility. |
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| Subscriptions | Costs for periodicals or MAWA dues. |
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| Training | Use if your agency wishes to track training costs such as registration fees, travel expenses, materials, etc. |
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| Vaccines | Hepatitis B vaccines. |
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| Other | Identify what these categories might include. Without written detail, a request for funds in this line item will be denied. |
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| Instructions | Follow the steps below to properly complete the WIC Operating Expenses Form - Worksheet 2 . |
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| Step | Action |
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| 1 | Enter Agency/Clinic name. |
| 2 | Determine budget for each line item. Enter budgeted amount in monthly, quarterly or one-time column as appropriate. Complete information as indicated on the form. |
| 3 | Determine in-kind budget for each line item, as appropriate. This would be what you anticipate your parent agency will provide (ie, rent, supplies, lab services, etc.) |
| 4 | Calculate cumulative totals for each column. |
| 5 | Divide the monthly total by 12 to determine monthly expenditures. Add quarterly and one-time expenditures to the months you anticipate the expenditure. |

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General Contract Information – Worksheet 3

General Contract Information

Provide the following information on **Worksheet 3**.

- Contractor - signatory name and title, address, phone, fax, federal identification number and email;
- Contract Liaison- name and title, address, phone, fax and email;
- Financial Reporter- name and title, address, phone, fax and email;
- Lead Public Health Official- name and title, address, phone, fax and email;
- WIC Director- name and title, address, phone, fax and email;
- Breastfeeding Coordinator- name and title, address, phone, fax and email;
- WIC Training Coordinator- name and title, address, phone, fax and email;
- Local Agency Retail Coordinator (LARC)- name and title, address, phone, fax and email;
- Main Clinic Information- address, phone, fax, email and days/hours of operation; and
- Satellite/Outlying Clinic Information- address, phone and days/hours of operation.

IMPORTANT: Preparer of Budget must sign final page of Budget (worksheet 3) prior to submitting to state.

Budget Submittal

Ensure all 3 Worksheets are complete and submit them by the deadline to: Michelle Sanchez, DPHHS, Nutrition Section/WIC, PO Box 202951, Helena MT 59620-2951.
